

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Fifth Interim Application
(02/01/07 - 05/31/07)
Exhibit B - Professional Services Narratives

This narrative describes the major areas addressed by Deloitte & Touche LLP ("D&T") during these Chapter 11 proceedings.

AUDIT PROCEDURES FOR DELPHI HEADQUARTERS

D&T performed various procedures for the substantive testing of the division's trial balance. This included audit procedures for the testing of Cash, Investments, Fixed Assets, Special Tools, Accounts Payable, Accrued Liabilities, Deferred Credits, Liabilities Subject to Compromise, Other Liabilities, Wire Room Disbursements, Stock-based Compensation, Derivatives, Payroll Liabilities, Revenues and Expenses. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel among other procedures.

AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS

D&T provided assistance related to the transitioning of audit and attest services to the successor auditor, Ernst & Young, in the areas of coordination of workpaper review, the potential issuance of a consent, S-1 filing, and debtor requested work relative to the 2006 10-K.

AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY

D&T performed various procedures related to Financial Reporting, including testing of the consolidation, reviewing financial statements, reviewing filings with the bankruptcy court to determine financial reporting implications, auditing supporting information for footnote disclosures, reporting on the results of D&T's audit procedures and evaluating application and impact of accounting principles and industry developments on the Debtor's financial statements. These procedures included obtaining and testing reconciliations, confirming balances, obtaining independent analyses, examining supporting documentation, researching accounting principles and industry developments, and inquiries with Debtor management.

ENGAGEMENT ADMINISTRATION, PLANNING AND MANAGEMENT

D&T performed various procedures related to budgeting and scheduling for the engagement; engagement planning, including updating our understanding of the Debtor; monitoring pre-approval of fees; monitoring of engagement status, preparation of open items listing for distribution and discussion with the Debtor; and coordination of various services to the Debtor.

REVIEW OF AUDIT WORKPAPERS AND SUPERVISION

D&T performed various procedures related to review and supervision, including discussion with and review of work performed by engagement personnel, coordination of scheduling of engagement personnel, review of D&T participating office's reporting package and coordinating audit procedures with client personnel.

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TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS

D&T performed various procedures related to technical accounting issues, and specifically concerning Delphi's accounting treatment of certain aspects of foreign exchange hedging. Deloitte services included consultation with D&T's National Office and other senior Deloitte personnel, as well as discussions with debtor personnel and/or SEC personnel.

PREPARATION OF FEE AND EXPENSE APPLICATIONS

D&T prepared monthly fee statements and the fourth interim fee application in accordance with the requirements mandated by the court. Included in this category is time associated with the compilation, summarization, review, and reconciliation of services provided and expenses incurred in this Chapter 11 proceeding, the preparation of court filings, and addressing fee committee inquiries regarding applications.